

Resolution No 93-136

**RESOLUTION REQUESTING INCLUSION OF LODI INTO  
THE ALTERNATIVE METHOD OF PROPERTY TAX DISTRIBUTION  
KNOWN AS THE TEETER PLAN**

**WHEREAS**, State Law authorizes counties to adopt alternative procedures for the distribution of property tax revenue, commonly known as the Teeter Plan; and

**WHEREAS**, the Revenue and Taxation Code Sections 4701 and 4717 allow for this alternative method of property tax apportionment; and

**WHEREAS**, this City Council has determined that adoption of the Teeter Plan by the County of San Joaquin and application of the Teeter Plan to this City is beneficial;

**NOW, THEREFORE, BE IT RESOLVED** that the San Joaquin County Auditor-Controller is authorized to apportion property tax revenues due this City according the provisions of the Teeter Plan.

Adopted by the City Council of the City of Lodi this 3rd day of November 1993 by the following vote:

**AYES:** Council Members - Davenport, Mann, Snider and Pennino (Mayor)

**NOES:** Council Members - Sieglock

**ABSENT:** Council Members - None

**ABSTAIN:** Council Members - None

*Jennifer M. Perrin* by *Legg Nicolini*  
Jennifer M. Perrin  
City Clerk  
*Deputy City Clerk*

Office of the  
County Administrator



## COUNTY OF SAN JOAQUIN

Courthouse, Room 707  
222 East Weber Avenue  
Stockton, California 95202-2778  
(209) 468-3211

September 23, 1993

*Same letter has been sent to:*

- *City Managers*
- *Superintendent of Schools*
- *Redevelopment Agencies*
- *Special Districts not governed by the County Board of Supervisors*

Dear

### **Alternative Method of Tax Apportionment (Teeter Plan)**

Revenue and Taxation (R&T) Code Sections 4701 through 4717 allow for an alternative method of tax apportionment known as the Teeter Plan. This method allows counties to apportion 100% of current taxes levied (billed) to taxing entities and eliminates the need to apportion delinquent taxes collected.

On August 11, 1993, the County Board of Supervisors conceptually approved the implementation of the Teeter Plan effective fiscal year 1993-94. Based on the preliminary benefit analysis prepared jointly by the Auditor-Controller, the Treasurer-Tax Collector, and the County Administrator, except for the school districts, it is anticipated that this plan will provide substantial one-time benefits for all local taxing entities. It will also provide a consistent, predictable cash flow in future years.

According to R&T Code Section 4715, any agency that is deemed not to have the County Treasury as its legal depository must have its governing body adopt a resolution to be included in the Teeter Plan. The County Auditor's Office must receive your agency's approved resolution as soon as possible to allow the San Joaquin County Board of Supervisors' approval by the October 15 deadline.

An informational meeting regarding the Teeter Plan has been scheduled to be held at the following time and place:

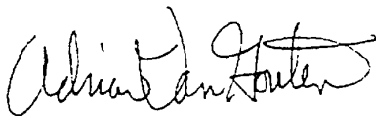
Date: Thursday, September 30, 1993  
Time: 8:30 a.m.  
Place: Sheriff's Auditorium  
Courthouse, Basement  
222 East Weber Avenue  
Stockton, California

Post-It™ brand fax transmittal memo 7671		# of pages » 3
To: <del>SHABBAR</del>	From: SHABBAR	
Co: CITY OF LODI	Co: AUDITOR-CONT.	
Dept: FINANCE	Phone #	
Fax #	Fax #	

The following attachments are included here to provide you additional information regarding the Teeter Plan and its impacts to your agency. These will be discussed in detail at Thursday's meeting.

- Attachment A — Fact Sheet
- Attachment B — Comparison of Regular vs. Teeter Allocation for 1988-89 to 1992-93
- Attachment C — Projected 1993-94 One-Time Benefit
- Attachment D — Sample "Opt-In" Resolution

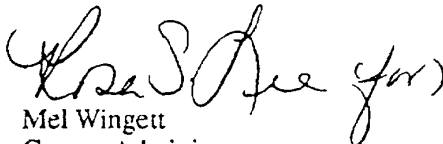
We strongly urge your attendance as the Teeter Plan may have significant short- and long-term fiscal implications for your agency. If you have any questions before our scheduled meeting, please do not hesitate to call me at 468-3211, or Adrian Van Houten, Auditor-Controller, at 468-3925, or Tom Russell, Treasurer-Tax Collector, at 468-2133.



Adrian Van Houten  
Auditor-Controller



Thomas R. Russell  
Treasurer-Tax Collector



Mel Wingett  
County Administrator

MGW:RSL  
Attachments

#RSL09-05

## County of San Joaquin

### Alternative Method of Tax Apportionment The "Teeter" Plan

#### Background/Status

In 1949, the State Legislature adopted Revenue and Taxation Code Section 4701 which authorized the "Alternative Method of Property Tax Distribution." This alternative method was proposed by the Contra Costa County Auditor-Controller whose last name was Teeter, and therefore, the method is sometimes referred to as the "Teeter" Plan. As stated in Section 4701, "It is . . . the object to this alternative procedure to accomplish a simplification of the tax-levying and tax-apportioning process and an increased flexibility in the use of available cash resources." This method has been used by Contra Costa for over 40 years and is used in four other counties (Solano, Siskiyou, El Dorado, and Tuolumne). Many counties are now considering whether to convert to the Teeter Plan because of the local property tax shift to schools and the one-time property tax reduction provision of SB 742.

The basic concept of the Teeter Plan is that each taxing agency receives 100% of their current secured tax levy. The amount paid each year in excess of actual collections is funded from a Tax Resources Fund. Monies collected from delinquent secured taxes are then added back to the Tax Resources Fund. Delinquent and redemption penalties are placed in a Tax Loss Reserve Fund. When the reserve fund reaches four percent of all taxes and assessments levied for the fiscal year, any excess is then available to the County General Fund.

Currently, the County Auditor-Controller apportions secured taxes as collected. Since collections are normally 95% to 97% of levy, there is always a portion of secured taxes that become delinquent. When these delinquent taxes are paid, taxes and penalties are apportioned to the taxing agencies. If the taxes are never paid and the property is sold by the County, taxing agencies, including the County, wait at least five years to receive their share of secured taxes.

Conversion to the Teeter Plan requires agencies to forego their distribution of delinquent penalties and redemption penalties, currently at 1-1/2% per month, on delinquent taxes which they now receive under the conventional (regular) apportionment method. However, they would receive 100% of their secured tax levy each year, with the delinquent and redemption penalties reverting to the Tax Loss Reserve Fund.

To convert to the Teeter Plan, San Joaquin County would be required to buy out the existing delinquent taxes owed to each taxing agency. It is estimated that the buy-out of all delinquent taxes, direct assessments (including Mello Roos), and penalties, at June 30, 1993 to be approximately \$29.6 million.

Revenue and Taxation Code Section 4713 requires that five percent of the buy-out amount, excluding the portion pertaining to special assessment, be deposited into the Tax Loss Reserve Fund.

### **Potential Benefits:**

The Teeter Plan offers the taxing agencies in San Joaquin County the following benefits:

- Provides a one-time increase in property tax revenues to all taxing agencies.
- Simplifies the property tax revenue estimation and allocation process for the agencies and the Auditor-Controller.
- Stabilizes property tax revenues for all recipient agencies.

### **Fiscal Implications:**

The Teeter Plan has a direct effect on every agency that receives a share of San Joaquin County's secured property taxes or places special assessments on the tax roll. All taxing agencies converted to the Teeter Plan would receive 95% of the delinquent property taxes plus 95% of prior years' delinquent and redemption penalties and 100% of current year levy. Additionally, agencies, except schools, would also benefit because the County would be buying out delinquent taxes at property tax distribution factors not affected by the property tax shifts for 1993-94.

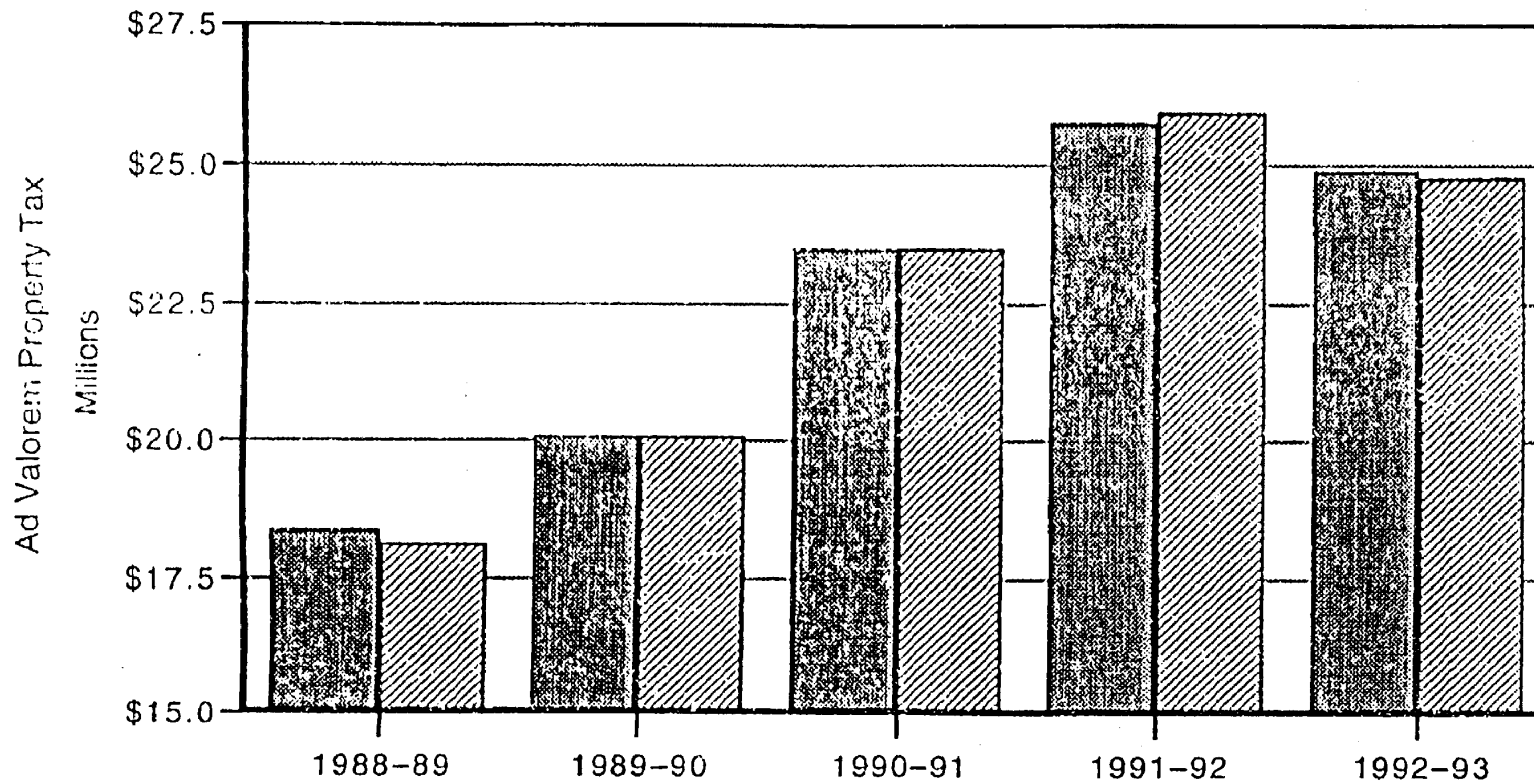
For the County General Fund, the one-time increase in property taxes would be approximately \$8.8 million. This \$8.8 million will be used to finance the required reserves to implement the Teeter Plan. Additionally, SB 742 (1993) allows counties converting to the Teeter Plan a one-time property shift reduction for the excess property tax revenue that schools receive in 1993-94 due to the conversion. This one-time "credit" for the County is estimated to be approximately \$10.6 million.

### **Steps to Implementation:**

- San Joaquin County Board of Supervisors must adopt a resolution converting to the Teeter Plan by October 15, 1993.
- Any taxing agency that is deemed not to have the County Treasury as its legal depository must have its governing body adopt a "opt-in" resolution to be included in the Teeter Plan.
- Any modifications to the property tax allocation system must be implemented prior to the first property tax allocation in December 1993.

# San Joaquin County Cities

## Comparison of Regular Vs. Teeter Method Allocation



Regular	\$18,341,509	\$20,090,400	\$23,474,203	\$25,723,134	\$24,841,161
Teeter	\$18,106,441	\$20,100,178	\$23,484,021	\$25,925,928	\$24,743,915

**County of San Joaquin  
Conversion to Teeter Plan — Financial Analysis  
Projected 1993-94 Secured & Delinquent Property Tax Allocation**

Entry	Conventional Allocation Method (Regular)			Teeter Plan Allocation Method				1993-94 Gain H = G-C
	Current Secured (95% of Charges) A = D x 95%	Delinquent (Actual 92-93 Rev) B	Total Allocation C = A + B	Current Secured (100% of Charges) D	Delinquent (95% of A/F) E	Unapportioned Taxes Collected (In Jan. - June 03) F	Total Allocation G = D + E + F	
County General Fund	41,755,116	4,776,416	46,531,534	43,952,754	9,605,619	1,769,838	55,328,211	8,796,677
Road Districts	2,529,490	151,628	2,681,117	2,662,621	397,101	72,411	3,132,133	451,016
County Library	1,735,271	102,337	1,841,607	1,830,812	406,900	72,416	2,310,127	468,520
Cemetery Districts	139,922	10,099	150,022	147,287	18,835	3,474	169,596	19,575
Drainage Districts	31,483	2,349	33,832	33,110	4,114	758	38,013	4,180
Cities								
Escalon	268,477	21,456	306,932	303,660	46,439	8,557	358,656	48,723
Lodi	500,911	36,482	597,394	590,493	76,953	102,045	771,431	174,037
Modesto	3,457,160	268,100	3,725,260	3,639,137	553,812	14,548	4,207,497	482,206
Maricopa	1,732,663	146,576	1,939,240	1,867,014	300,130	55,311	2,242,504	363,265
Ripon	217,193	19,610	236,803	226,824	42,791	7,085	279,300	42,407
Stockton	12,760,255	938,011	13,755,266	13,431,947	2,061,417	379,635	15,873,100	2,114,924
Tracy	2,972,353	229,821	3,202,174	3,128,792	502,397	92,571	3,723,760	521,586
Hippen Muni Sower	40,939	2,704	43,643	43,694	5,617	1,000	49,711	6,068
Lodi Storm Drainage	86,512	5,606	92,118	91,066	11,701	2,083	104,849	12,731
Lodi Street Lighting	9,214	600	9,814	9,699	1,222	217	11,138	1,324
Lodi Water District	47,032	2,884	49,917	49,507	6,153	1,095	56,755	6,839
Fire Districts	7,487,915	354,795	7,842,710	7,682,016	968,710	176,825	9,027,551	1,184,841
Flood Control Districts	616,711	48,644	665,355	649,169	83,525	15,390	748,084	82,729
Lighting Districts	95,211	7,654	102,866	100,223	13,286	2,451	115,959	13,093
Maintenance Districts	214,923	19,966	234,889	226,235	28,992	5,381	260,609	25,720
Mosquito Abate District	1,387,533	94,676	1,482,510	1,460,877	186,755	34,380	1,682,013	199,503
Reclamation Districts	362,176	26,821	388,997	381,238	41,053	7,543	429,834	40,637
Sanitary Districts	53,082	4,395	57,477	55,876	7,516	1,392	64,784	7,306
Lockeford Community Service	52,670	3,921	56,592	55,443	7,116	1,320	63,879	7,287
Water Conservation Districts	400,107	26,523	426,630	421,165	51,289	9,253	481,707	55,078
Irrigation Districts	1,517,311	112,037	1,629,348	1,597,109	207,787	38,372	1,843,268	213,980
Stockton Metro Transit	408,629	40,113	448,741	430,135	55,832	10,401	496,369	47,627
County Service Areas	91,699	6,197	97,895	96,525	22,734	4,111	123,371	25,475
Redevelopment Agencies	5,970,031	342,727	6,312,758	6,284,243	687,854	107,884	7,078,981	767,223

Resolution of the City Council of \_\_\_\_\_

Resolution 93-\_\_\_\_\_

**Resolution Requesting Inclusion of this City into  
The Alternative Method of Property Tax Distribution  
Known As The Teeter Plan**

WHEREAS, State Law authorizes counties to adopt an alternative procedure for the distribution of property tax revenue, commonly known as the Teeter Plan; and

WHEREAS, Revenue and Taxation Code Sections 4701 through 4717 allow for this alternative method of property tax apportionment; and

WHEREAS, this City Council has determined that adoption of the Teeter Plan by the County of San Joaquin and application of the Teeter Plan to this City would be beneficial;

NOW, THEREFORE, BE IT RESOLVED that upon the approval of the Board of Supervisors of the County of San Joaquin, the San Joaquin County Auditor-Controller is authorized to apportion property tax revenues due this City according to the provisions of the Teeter Plan.



**Resolution of the Board of Directors of \_\_\_\_\_**

**Resolution 93-\_\_\_\_\_**

**Resolution Requesting Inclusion of this District into  
The Alternative Method of Property Tax Distribution  
Known As The Teeter Plan**

WHEREAS, State Law authorizes counties to adopt an alternative procedure for the distribution of property tax revenue, commonly known as the Teeter Plan; and

WHEREAS, Revenue and Taxation Code Sections 4701 through 4717 allow for this alternative method of property tax apportionment; and

WHEREAS, this Board of Directors has determined that adoption of the Teeter Plan by the County of San Joaquin and application of the Teeter Plan to this District would be beneficial;

NOW, THEREFORE, BE IT RESOLVED that upon the approval of the Board of Supervisors of the County of San Joaquin, the San Joaquin County Auditor-Controller is authorized to apportion property tax revenues due this District according to the provisions of the Teeter Plan.

**OFFICE OF THE AUDITOR-CONTROLLER  
SAN JOAQUIN COUNTY**

24 S. Hunter Street - Room 103  
Stockton, California 95202  
Phone: 209/468-3925  
Fax: 209/468-3681



Division Chiefs

Angela Hou - Auditing  
Shabbir Khan - Property Taxes  
Margaret Miller - Accounting

**ADRIAN J. VAN HOUTEN**  
AUDITOR-CONTROLLER

October 7, 1993

City of Lodi  
221 W Pine St  
Lodi CA 95241

Dear Council Members:

**Alternative Method of Tax Apportionment (Teeter Plan)**

On October 5, 1993, the County Board of Supervisors approved Resolution R-93-646 adopting and implementing the Alternative Method of Tax Apportionment, also known as the Teeter Plan, effective fiscal year 1993-94, and indefinitely thereafter (see attached).

Our office will distribute the delinquent taxes during the first week of November. In order for your agency to receive your allocation of the delinquent taxes, you must file an executed opt-in resolution (sample attached) with my office no later than October 31, 1993. Please note that at our September 30th meeting, we informed you that the deadline to file the resolution was November 30, 1993. This change will allow us to advance the delinquent taxes to your agency in early November instead of late December when the first property tax apportionment of the current charges is normally made.

We strongly urge your prompt attention to this matter. If you have any questions, please call me or Shabbir Khan of my staff at 468-3925.

Very truly yours,

Adrian Van Houten  
Auditor-Controller

AVH

Attachments

c: County Administrator's Office  
Treasurer-Tax Collector  
County Counsel

#RSL10-03

**Resolution of the City Council of \_\_\_\_\_**

**Resolution 93-\_\_\_\_\_**

**Resolution Requesting Inclusion of this City into  
The Alternative Method of Property Tax Distribution  
Known As The Teeter Plan**

WHEREAS, State Law authorizes counties to adopt an alternative procedure for the distribution of property tax revenue, commonly known as the Teeter Plan; and

WHEREAS, Revenue and Taxation Code Sections 4701 through 4717 allow for this alternative method of property tax apportionment; and

WHEREAS, this City Council has determined that adoption of the Teeter Plan by the County of San Joaquin and application of the Teeter Plan to this City would be beneficial;

NOW, THEREFORE, BE IT RESOLVED that upon the approval of the Board of Supervisors of the County of San Joaquin, the San Joaquin County Auditor-Controller is authorized to apportion property tax revenues due this City according to the provisions of the Teeter Plan.

**Before the Board of Supervisors  
of the County of San Joaquin, State of California**

**RESOLUTION**

**R-93- 646**

**Resolution Adopting and Implementing the Alternative Method of  
Distribution of Property Tax Levies and Assessments**

WHEREAS, Chapter 3 (commencing with Section 4701) of Part 8 of Division 1 of the California Revenue and Taxation Code (hereinafter called "the Act") authorizes a county to elect by resolution to adopt an alternative method of distribution of property tax levies and assessments on the secured roll made by a county on its behalf or as the tax-levying and tax-collecting agency for other political subdivisions; and

WHEREAS, upon election, the alternative method is applicable to all property tax levies and assessments made by the County on behalf of all public districts except those for which the County Treasury is not the legal depository and which do not agree by resolution to participate in such an alternative method; and

WHEREAS, the Act requires that the County establish a tax losses reserve fund which shall be used exclusively to cover losses which may occur in the amount of tax liens as a result of special sales of tax-defaulted property; and

WHEREAS, the Board of Supervisors of the County of San Joaquin desires to implement the alternative method authorized by the Act.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County hereby elects, pursuant to Section 4702 of the Revenue and Taxation Code, to place into effect in the County the alternative method of distribution of property tax levies authorized by the Act for the 1993-94 fiscal year and for all following years until discontinued pursuant to the provisions of the Act.

BE IT FURTHER RESOLVED that the Board of Supervisors of the County elects, pursuant to Section 4702.5 of the Revenue and Taxation Code, to extend the procedures provided by the Act to assessments that are entered on the secured tax roll for the current year.

BE IT FURTHER RESOLVED that the Board of Supervisors of the County elects, pursuant to Section 4713 of the Revenue and Taxation Code, to make the procedures provided for therein applicable to delinquent taxes and assessments for the years prior to the 1993-94 fiscal year.

BE IT FURTHER RESOLVED that the Auditor-Controller and the Treasurer-Tax Collector of the County shall establish and maintain a tax losses reserve fund in accordance with the provisions of Section 4703 of the Revenue and Taxation Code.

R-93-

646

BE IT FURTHER RESOLVED that the Auditor-Controller and the Treasurer-Tax Collector of the County shall take all actions consistent with the provisions of the Act necessary to carry out the purpose and intent of this resolution.

BE IT FURTHER RESOLVED that this alternative method of distribution shall be applicable, pursuant to Section 4715 of the Revenue and Taxation Code, to those public districts for which the County Treasury is not the legal depository and which have agreed thereto by a resolution of their governing board adopted not later than October 31, 1993.

BE IT FURTHER RESOLVED that the Auditor-Controller, the Treasurer-Tax Collector, and all other officers and employees of the County shall do and perform all things necessary to carry out the purpose and intent of this resolution.

PASSED AND ADOPTED, this OCT 5 1993, by the following vote of the Board of Supervisors, to wit:

AYES: BARBER, WILHOIT, SIMAS, CABRAL, SOUSA

NOES: NONE

ABSENT: NONE

WILLIAM N. SOUSA

WILLIAM N. SOUSA, CHAIRMAN  
Board of Supervisors  
County of San Joaquin  
State of California

ATTEST: JORETTA J. HAYDE  
Clerk of the Board of Supervisors  
of the County of San Joaquin,  
State of California

By CINDY DUBRUTZ  
Deputy Clerk



fncl

# Before the Board of Supervisors

County of San Joaquin, State of California

B-93-

1395

MOTION:

WILHOIT / BARBER

## Public Hearing to Consider Resolution Adopting and Implementing the Alternative Method of Property Tax Apportionment

This Board of Supervisors does hereby approve the resolution adopting and implementing the Alternative Method of Property Tax Apportionment (Teeter Plan) for fiscal year 1993-94, and indefinitely thereafter.

I HEREBY CERTIFY that the above order was passed and adopted on \_\_\_\_\_  
by the following vote of the Board of Supervisors, to wit:

October 5, 1993

AYES: BARBER, WILHOIT, SIMAS, CABRAL, SOUSA

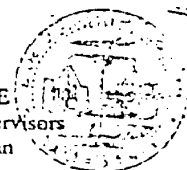
NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

c: County Administrator, Treasurer-Tax Collector  
Auditor-Controller, County Counsel  
Board Clerk

JORETTA J. HAYDE  
Clerk of the Board of Supervisors  
County of San Joaquin  
State of California



JORETTA J. HAYDE

8. INFORMATION

Local Government Finance, SB 742 (Senate Committee on Budget and Fiscal Review). Teeter Plan. Signed by Governor.

In 1993-94, many counties in the state will be implementing a different property tax allocation procedure in 1993-94 known as the "Teeter Plan". First enacted in 1949, the "Teeter Plan" provides an alternative way to handle the allocation of revenues attributable to delinquent property taxes. Counties may, but are not required to, use the Teeter Plan. Prior to 1993-94, five counties (Contra Costa, El Dorado, Modoc, Siskiyou and Solano) implemented the Teeter Plan. Counties may adopt the Teeter Plan, after a public hearing, by resolution of the board of supervisors. The plan will thereafter remain in effect unless (1) the board orders its discontinuance or (2) a petition is filed with the board by not less than two-thirds of the participating revenue districts in the county for its discontinuance.

Signed by the Governor on July 19, 1993, SB 742 extends the date by which counties must pass an ordinance enacting the Teeter Plan from July 15 to October 15 for the 1993-94 fiscal year. In addition, SB 742 allows counties adopting the Teeter Plan for the first time this year to reduce their 1993-94 property tax shift pursuant to SB 1135 by an amount equal to the net property tax revenues received by school districts in 1993-94 attributable to the Teeter Plan.

Counties electing to operate under the Teeter Plan allocate property taxes to jurisdictions based on the total amount of property taxes levied, not the amount collected. At the time the county adopts the Teeter Plan, the county must forward to each local agency delinquent property taxes from prior fiscal years. In each county that adopts the Teeter Plan for the first time in 1993-94, the cities and all other taxing agencies will receive a lump sum payment of all prior delinquencies.

For counties not operating under the Teeter Plan, interest and penalty is allocated to all local agencies based on their pro rata share of the delinquent property tax. However, the county does retain the penalty on delinquent property taxes if the delinquency is cleared up within the same fiscal year. By adopting the Teeter Plan counties are allowed to retain the interest and penalty on delinquent property taxes in exchange for advancing the full property tax payment to other jurisdictions. Given the current spread between the rate at which counties can borrow funds to finance the revenues they advance to other jurisdictions, and the interest rate of 18% and the 10% penalty charged on delinquent taxes, some counties believe they can profit from adoption of the Teeter Plan.

Other counties have estimated that except for the one-time reduction in their property tax shift in 1993-94, allocating property taxes pursuant to the Teeter Plan is a revenue loss for counties over the next ten years. In fact, the only significant change to the Teeter Plan in SB 742 is the one-time reduction in the property tax transfer. When evaluating the Teeter Plan, cities must consider the property tax delinquency rate in their jurisdiction, the level of recoverable delinquencies and their estimation of inflation and the cost of borrowing money over the next ten to twenty years. (Referred to previously in Bulletin #28-1993.)

## Property Tax Calculations for Teeter Plan

Calculating Delinquency rate based on actual amount billed to property owners (100% Secured)

	1986– 1987	1987– 1988	1988– 1989	1989– 1990	1990– 1991
100% Secured	2,590,615.63	2,833,126.44	3,066,924.10	3,467,733.65	3,761,090.05
Collected by S.J.Co.	<u>2,492,202.17</u>	<u>2,749,979.06</u>	<u>2,967,190.37</u>	<u>3,363,878.42</u>	<u>3,630,346.76</u>
Balance(Delinquency)	<u>98,413.46</u>	<u>83,147.38</u>	<u>99,733.73</u>	<u>103,855.23</u>	<u>130,743.29</u>
Delinquency rate	3.80%	2.93%	3.25%	2.99%	3.48%

Calculating % paid to City of Lodi based on actual amount bill to property owners (100% Secured)

100% Secured	2,590,615.63	2,833,126.44	3,066,924.10	3,467,733.65	3,761,090.05
%95 paid to C of L	<u>2,461,084.85</u>	<u>2,691,470.12</u>	<u>2,913,577.90</u>	<u>3,294,346.97</u>	<u>3,573,035.55</u>
Retained by S.J.Co	<u>129,530.78</u>	<u>141,656.32</u>	<u>153,346.20</u>	<u>173,386.68</u>	<u>188,054.50</u>

Calculating the difference between the delinquency and the amount retained by S.J. Co.

Retained by S.J.Co	129,530.78	141,656.32	153,346.20	173,386.68	188,054.50
Delinquency	<u>98,413.46</u>	<u>83,147.38</u>	<u>99,733.73</u>	<u>103,855.23</u>	<u>130,743.29</u>
Difference	<u>31,117.32</u>	<u>58,508.94</u>	<u>53,612.47</u>	<u>69,531.45</u>	<u>57,311.21</u>

Allocation Factor for City of Lodi

1988– 1989	0.02451064
1989– 1990	0.02524835
1990– 1991	0.02404381
1991– 1992	0.02348419
1992– 1993	0.02067363
1993– 1994	0.01801585

Allocation factor is county wide in relation to total tax levy